

FINANCIAL MANAGEMENT

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***** REMINDER:**

The term “Unit(s) of General Local Government” which is also referred to by its acronym “UGLG(s)”, and the term “Grantee(s)” are used interchangeably throughout this Implementation Handbook. ***

CHAPTER 8: FINANCIAL MANAGEMENT

INTRODUCTION

Accurate financial record-keeping, including timely deposit of funds, disbursement, and accounting of Community Development Block Grant (CDBG) funds is crucial to successful management of a CDBG-funded project. Grantees must take the following steps to develop a financial management system to receive grant funds:

- Appoint a person to be responsible for Financial Management and Reporting;
- Establish separate ledger accounts, and establish procedures to receive and disburse funds;
- Establish paper and electronic accounting records;
- Establish procedures for approving invoices, submitting claims, and issuing payments to vendors.

Financial record-keeping is the primary responsibility of the Unit of General Local Government's (UGLG's) Chief Financial Officer, such as the Treasurer or Clerk. The local procedures must be consistent with Generally Accepted Accounting Principles (GAAP) and federal requirements described in this Chapter.

The Grant Agreement also includes other very important information pertaining to grant expiration dates and financial obligations of all participants.

No claims for grant funds will be considered by the Division of Housing (DOH) until the UGLG has executed the Grant Agreement and has obtained an official "Release of Funds". Therefore, the UGLG should never enter into any construction related-contracts prior to obtaining the official Release of Funds letter from DOH.

FINANCIAL RECORDKEEPING

The DOH has established recordkeeping requirements for CDBG recipients in accordance with 24 CFR Part 570.490, Recordkeeping Requirements. As required by federal regulations, this system of recordkeeping is sufficient to facilitate fiscal reviews and audits of Grantees.

The CDBG funds must be maintained in a separate account or in a separate fund within an existing account. Detailed records of receipts and expenditures of grant funds must be maintained at all times. Records must be supported by

source documents including but not limited to deposit receipts, invoices and payments, and contracts awarded.

INCURRING COSTS

Soft Costs, such as administration, engineering services, and other non-construction related activities, may be incurred after the date of the grant Award Letter. **Note: Engineering costs for the project incurred 12 months prior to the submission of the application may be counted as Match. No other budget category qualifies for this credit.**

Disclaimer: Improperly procured professional services will not be reimbursed.

IMPORTANT REMINDER!

Improperly procured professional services will not be reimbursed.

Hard Costs, such as construction and the purchase of materials, may only be incurred following execution of the DOH Grant Agreement, completion of the Environmental Review process, completion of applicable Labor Standards process (see *Chapter 4 - Environmental Review* and *Chapter 7 - Labor Standards*).

REQUESTING CDBG FUNDS

CDBG funds for **soft costs** may only be requested upon completion of the following:

- Signed Grant Agreement with the Division of Housing (DOH)
- Signed and completed Depository Certification Form
- Signed and completed Signatory Certification Form
- Financial Management Contact Person form
- Development Agreement received by DOH (PFED only)
- Receipt of Request for Payment forms from DOH (see Attachment 8-B for form sample and instructions)

Hard costs may only be requested upon completion of the following:

- Environmental Review process and receipt of Environmental Certification letter from the DOH Environmental Desk.
- Portions of the Labor Standards process:
 - Labor Standards Officer Designee (Attachment 7-C) received by DOH
 - Obtain Wage Decision and Submit Form 308 (Attachment 7-D)
 - Received Wage Decision(s) (if applicable), for each budget activity for which you are requesting funds from DOH
 - Advertisement For Bids (Attachment 7-H)
 - Notice of Contractor Award (Attachment 7-J) received by DOH
 - Pre-Construction Conference, strongly recommended (Attachments 7-K, 7-L, & 7-M)

Once you have received *Request for Payment* forms from DOH, and the above requirements have been completed, you may request funds from the Grant Agreement budget. Submit a copy of the following forms **each time** CDBG funds are requested from DOH:

- A copy of the completed pre-printed *Request for Payment* form (see *Attachment 8-B* for the sample form and instructions).
- An up-to-date *Cash Control Register* beginning with the **second request and every request thereafter** (see *Attachment 8-C* for the sample form and instructions).
- An up-to-date *CDBG Disbursements Journal* beginning with the **second request and every request thereafter** (see *Attachment 8-D* for the sample form and instructions).
- An up-to-date *Matching Funds Journal* beginning with the **second request and every request thereafter** (see *Attachment 8-E* for the sample form and instructions).
- Supporting documentation justifying your request (invoices, receipts, checks, etc.)

A **check** for the CDBG funds requested will be mailed directly to the designated financial institution for deposit into the non-interest-bearing checking account that was specified in the Depository Certification form. **CDBG funds are paid by check and are not wire transferred.**

CDBG funds may be requested in advance of the intended date of disbursement. This enables the Grantee to use CDBG funds for CDBG payments rather than

disbursing local funds and being reimbursed by the CDBG program. *Your bills must be paid directly from your CDBG non-interest-bearing checking account via a check, not wire-transfer.*

CDBG funds drawn **in excess of \$5,000.00** must be disbursed within **three (3) working days** after the funds have been deposited in your checking account. Localities may keep excess CDBG funds in the noninterest-bearing checking account if the amount is **less than** the **minimum allowable drawdown of \$5,000.00**. Minimum drawdowns (\$5,000.00) may be retained by the Grantee until used.

The payment requests shall be rounded up to the nearest \$1. The final payment request shall reflect actual costs of the project and does not need to be rounded to the nearest \$1.

Administrative funds should be requested in approximate proportion to requests made from project budget categories. For example, if an overall average of 25 percent of the project budget has been drawn, do not expect to receive 50 percent of the administrative budget.

Matching funds must be kept in an account separate from CDBG funds and are to be spent concurrently with and in proportion to CDBG funds. You may earn interest on matching funds. Matching funds may be spent on any project related costs as shown in the budget table of the Grant Agreement.

CDBG AND MATCHING FUNDS DOCUMENTATION

Supporting documentation for CDBG funds requested must be submitted to DOH with each payment request. This includes invoices, canceled checks or copies, and bank statements. This documentation must **clearly** identify the items for which CDBG funds were/are going to be expended; calculations or narrative descriptions that identify the expenditures paid with CDBG funds should be attached to invoices that include work beyond the CDBG Grant Agreement “Scope of Work.”

Similarly, supporting documentation, including the *Matching Funds Journal* (see *Attachment 8-E*) must be on file for disbursed matching funds.

Matching funds must be spent concurrently with, and in proportion to, the CDBG funds. This means that if the project comes in under budget, a portion of the local dollars are not spent, and a portion of CDBG funds are not spent.

The Grantee must submit documentation of local match expenditures with each payment request.

IMPORTANT REMINDER!

The Grantee must submit documentation of local

match expenditures with each payment request.

FINAL REQUEST

The final request for payment should be submitted to DOH **in accordance with the DOH Grant Agreement timeline**. The amount of request may be for less than \$5,000.00. To indicate that it is the final request, check “yes” on the Final Request line on the Request for Payment form.

The Final Labor Standards Compliance Report (FLSCR) **must be** submitted prior to, or with, the final request for payment form if Labor Standards are applicable to your project. DOH reserves the right to withhold administrative funds until the FLSCR is received.

DOH reserves the right to **withhold any and all payment requests until reporting requirements have been met and supporting documentation indicating expenditures is submitted and verified.**

The DOH may terminate the Grant Agreement at any time (see Section of the DOH Grant Agreement) as a result of noncompliance with the grant requirements and suspend all CDBG funds at that time.

If the final request is submitted **after the Grant Agreement expiration date**, you must document that expenses were incurred prior to the Grant Agreement expiration date by submitting the appropriate invoices. Funds received from the final request must also be disbursed within three (3) working days.

The DOH withholds 10% of the total project funds or \$25,000, whichever is less, until the closeout documentation and reporting have been submitted to and approved by DOH.

ATTACHMENTS

Attachments for this Chapter can be found on the following pages.

ATTACHMENT 8-A: DEPOSITORY CERTIFICATION/FINANCIAL CONTACT/SIGNATURE CERTIFICATION

Establish a **NonInterest-Bearing Checking Account** for your CDBG grant funds. This account must be separate from all other community accounts and any other CDBG checking accounts. **Matching funds** must to be kept in an account separate from the CDBG funds and can earn interest (this is usually the General Fund Account). **If interest is inadvertently earned on the CDBG grant funds account, it must be returned to DOA and made payable to:**

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Mail to: Your Assigned Project Representative
Division of Housing – Bureau of Community Development
Wisconsin Department of Administration
P.O. Box 7970
Madison, WI 53707-7970

CDBG funds requested will be deposited directly into your non-interest-bearing-checking account. **Your payments for CDBG-funded activities need to be paid directly from this account.** Each out-going payment of CDBG funds from this account **must be documented with its corresponding Check (or Electronic Transaction) Number in your CDBG Disbursements Journal.** This allows for a clear audit trail of CDBG funds deposited into, and disbursed from, your account.

NOTE: You must use this form as your master copy for photocopying in case of any changes.

- Fill in the Depository Certification “DOH Grant Agreement Number” in the upper right corner of the form.
- **Section I** identifies the financial institution where grant payments will be sent, and the CDBG grant checking account number for these deposits. Make sure to fill in **BOTH the complete PHYSICAL and the complete MAILING addresses** of the financial institution – and the **PHONE NUMBER**. On the “ATTN” line, you **must** indicate the name of the individual at the bank who will be responsible for the receipt of your CDBG checks (if applicable).

IMPORTANT REMINDER!

Several Financial Institutions (i.e. “Banks”) require **incoming mail** to be sent to **a P.O. Box instead of the street address** for their physical location (i.e. “Branch Office”). CDBG Fund Disbursements may be delayed if the Grantee fails to provide the correct **mailing address** on the Depository Certification form!

- Provide the signature, typed name, and title of the Chief Elected Official (CEO) (e.g., Mayor, City Council President, City Manager, Village President, Town or County Board Chair, or County Executive). Enter the date the form is signed by the CEO.
- Place a check mark after “Original Form” or after “Amended Form” if you are submitting an updated form.
- **Section II** requires the local financial institution to notify the Grantee when each grant payment has been received, and identifies the insurer of the CDBG deposits. The signature in Section II is that of an official in

the designated local financial institution. It is important for the bank official to know that the community must be **notified by telephone the same day** CDBG funds are received by the bank.

- Checkmark whether the form was e-mailed, faxed, or mailed, as well as the date. Retain the original completed form **and have the bank retain a copy for their records**. Send the completed form to your Project Representative.
- Should the local financial institution's name, address, or the account number change, a new form must be completed. If you have questions, contact your project representative.

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ATTACHMENT 8-A1: SAMPLE – DEPOSITORY CERTIFICATION

WI Department of Administration

DOH Grant Agreement#: PF FY00-000

Attn: Susan B. Anthony, Bank Contact

SECTION I

The Your Bank, 123 Your Street, Yourville, WI 55055 Ph. # (715) 555-1212 has been designated
(Name, **Physical/Street Address**, Zip Code, and Telephone Number of Financial Institution)
to receive all funds resulting from the CDBG Grant Agreement executed between the Wisconsin
Department of Administration and the Village of Yourville.
(City, Village, Town, or County) (UGLG/Community Name)

- ☐ Yes, the financial institution (listed above) has confirmed that all mailed checks **must be sent to a designated P.O. Box**. Please mail checks to the following address:

(Name, **Mailing Address**, and Zip Code of the Financial Institution)

- ☐ No, the financial institution (listed above) has confirmed that all mailed checks can be sent to the **PHYSICAL** Street Address (listed above).

These funds will be deposited into account # 12-345-67. Checks will require the
signatures of two community officials. (checking account #)

Jane Doe

(Signature of the Chief Elected Official)

Village President

(Title)

1/23/2013

(Date)

Jane Doe

(Typed Name of the Chief Elected Official)

Original Form X

(Check One)

Amended Form

SECTION II

The account in Section I has been established with this bank. All necessary documentation to legally enable this bank to receive direct deposits to this account without the payee's endorsement is in this bank's custody. All deposits are insured by F.D.I.C.. The
(Insurer of CDBG Deposits)

Depository hereby agrees to immediately notify the recipient local government when a deposit is made to the above account.

Jane Smith

(Signature of Bank Officer)

Bank President

(Title)

12/34/2013

(Date)

Jane Smith

(Typed Name of Bank Officer)

Faxed X

(Check one)

Emailed Mailed on 12/34/2013

(Date)

Retain the original completed form for your grant files and e-mail, fax, or mail a copy to your project representative:

Your Project Representative

Division of Housing – Bureau of Community Development

Wisconsin Department of Administration

P.O. Box #7970

Madison, WI 53707-7970

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ATTACHMENT 8-A2: TEMPLATE – DEPOSITORY CERTIFICATION

WI Department of Administration

DOH Grant Agreement #: _____

Attn: _____

SECTION I

The _____ has been
(Name, **Physical/Street Address**, Zip Code, and Telephone Number of Financial Institution)
designated to receive all funds resulting from the CDBG Grant Agreement executed between the Wisconsin
Department of Administration and the _____ of _____
(City, Village, Town or County) (UGLG / Community Name)

- ☐ Yes, the financial institution (listed above) has confirmed that all mailed checks **must be sent to a designated P.O. Box**. Please mail checks to the following address:

(Name, **Mailing Address**, and Zip Code of the Financial Institution)

- ☐ No, the financial institution (listed above) has confirmed that all mailed checks can be sent to the **PHYSICAL** Street Address (listed above).

These funds will be deposited into account # _____. Checks will require the signatures
of two community officials. (checking account #)

(Signature of the Chief Elected Official)

(Title)

(Date)

(Typed Name of the Chief Elected Official)

Original Form ____
(Check One)

Amended Form ____

SECTION II

The account in **Section I** has been established with this bank. All necessary documentation to legally enable this bank to receive direct deposits to this account without the payee's endorsement is in this bank's custody. All deposits are insured by _____. The Depository hereby agrees to
(Insurer of CDBG Deposits)
immediately notify the recipient local government when a deposit is made to the above account.

(Signature of Bank Officer)

(Title)

(Date)

(Typed Name of Bank Officer)

Faxed X
(Check one)

Emailed ____ Mailed ____ on 12/34/2013
(Date)

Retain the original completed form for your grant files and e-mail, fax, or mail a copy to your project representative:

Your Project Representative
Division of Housing – Bureau of Community Development
Wisconsin Department of Administration
P.O. Box #7970
Madison, WI 53707-7970

ATTACHMENT 8-A2: FINANCIAL MANAGEMENT CONTACT PERSON

Provide the following information to your Project Representative:

COMMUNITY NAME: _____

GRANT AGREEMENT #: _____

FINANCIAL MANAGEMENT CONTACT PERSON: _____
(Person who will complete the Request for Payment Form)

TITLE: _____

FIRM (if applicable): _____

STREET ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP:** _____

PHONE #: _____

FAX #: _____

E-MAIL: _____

E-mail, fax, or mail this form, along with the Depository Certification form and Signature Certification form to your Project Representative.

Your Project Representative
Division of Housing – Bureau of Community Development
Wisconsin Department of Administration
P.O. Box #7970
Madison, WI 53707-7970

GRANT AGREEMENT #: _____

This signature replaces the previously authorized signature of: _____

This signature replaces the previously authorized signature of: _____

This signature replaces the previously authorized signature of: _____

I HEREBY CERTIFY THAT THE ABOVE SIGNATORIES ARE AUTHORIZED TO SIGN THE REQUEST FOR DISBURSEMENT OF COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS.

ATTACHMENT 8-A4: SIGNATURE CERTIFICATION FORM INSTRUCTIONS

Fill in the “Grantee’s Name” and “Grant Agreement #” in the upper right corner of the form.

The Signature Certification form identifies up to three individuals, authorized by the chief elected official (CEO), to make requests for grant funds. Any local official or employee may be authorized to request funds. (They do not have to be the same individuals that sign the community checks.) However, the CEO is disqualified from being authorized to request funds, as the CEO is responsible for certifying the authorized signatories. The CEO shall only sign the Signature Certification form after the authorized individuals have signed and dated the form.

Only the three individuals authorized on the Signature Certification form may sign the Request for Disbursement of Community Development Block Grant Funds form. If at any time an authorized signatory is unable to continue signing the Request for Disbursement of Community Development Block Grant Funds forms, or a name change occurs, a new form must be completed and mailed to the address below. Please be sure to complete the line that indicates the “previously authorized signature.”

When the Signature Certification form has been completed, retain a photocopy of the form for your grant files. Mail the original form to your Project Representative.

**Your Project Representative
Division of Housing – Bureau of Community Development
Wisconsin Department of Administration
P.O. Box #7970
Madison, WI 53707-7970**

ATTACHMENT 8-B1: SAMPLE – REQUEST FOR PAYMENT FORM

Wisconsin Department of Administration

Request for Disbursement of Community Development Block Grant Funds

SECTION I: REQUEST FOR PAYMENT			<i>DOA Financial Payment #</i>
Make check payable to: Village of Yourville United Bank – ACCT# 000000000000 P.O. Box #0000 Yourville, WI 54000	Amount Requested \$ - Contract # _____ Request # _____ FINAL REQUEST? YES <input type="checkbox"/>		<i>DOA Receipt of Request</i>

SECTION II: STATUS OF CDBG FUNDS		
CDBG Grant Amount Awarded..... \$ 400,000 Less: CDBG Funds Received to Date..... \$ - Less: CDBG Funds Being Requested..... \$ - CDBG Grant Balance Remaining..... \$ 400,000	ATTACH: Cash Control Register Disbursements Journal Matching Funds Journal	

SECTION III: ACTIVITY DETAILS OF AMOUNTS REQUESTED						
Contract Activities	IDIS Act No.	CDBG Funds Rec'd To Date	Funds Requested	Minimum Required	Match Expended To Date	Percent To Date
Wastewater Treatment Facility	18964	\$ -	\$ -	76.5%	\$ -	#DIV/0!
Streets	18965	\$ -	\$ -	66.7%	\$ -	#DIV/0!
Administration	18966	\$ -	\$ -	50.0%	\$ -	#DIV/0!
Engineering, Misc., etc. (0% CDBG-Funded)	NA	NA	NA	100.0%	\$ -	#DIV/0!
Project Totals		\$ -	\$ -	85.0%	\$ -	#DIV/0!
CDBG Total Amount Requested To Date			\$ -			

Final Draw Request Minimum CDBG Match Ratio: \$1 for \$5.65

CDBG Match Ratio to Date: \$1 for #DIV/0!

SECTION IV: CERTIFICATION	
I hereby certify that: the information reported above is correct; the amount requested is not in excess of current needs; federal funds in excess of \$5,000 will be disbursed in three (3) working days; and, complete and accurate records are being kept to substantiate all expenses related to this request.	
_____ Authorized Recipient Signature	_____ Date
_____ Authorized Recipient Signature	_____ Date

SECTION V: DOH AUTHORIZATION TO PROCESS PAYMENT	
_____ Bureau of Community Development Countersignature	_____ Date

Mail completed form and attachments to: **DOA Division of Housing**
 OR
 Forms and attachments may be: **Bureau of Community Development**
 faxed (608-266-5381), or **101 East Wilson St - 9th Floor / P.O. Box #7970**
 transmitted electronically to your project rep **Madison WI 53703-3405 / 53707-7970**

ATTACHMENT 8-B2: REQUEST FOR PAYMENT FORM INSTRUCTIONS

Much of the information on this form will be pre-printed by the Division of Housing. The instructions are for the portions of the form you will fill out. **The pre-printed *Request for Payment* forms will be sent to you as soon as you are eligible to request funds in one or more of the budget categories. No other form will be accepted.**

SECTION 1

REQUEST #: Number consecutively each *Request for Payment* form for this particular Grant Agreement number, beginning with #1. When submitting the Final Request, make sure you check the “Yes” line. (See Section V in the beginning of this chapter for “Final Request” requirements.)

NOTE: If you have more than one CDBG Grant Agreement, you must submit separate *Request for Payment* forms for each CDBG Grant Agreement.

AMOUNT REQUESTED: This is the amount of CDBG funds being requested **at this time** from the grant award for this Grant Agreement number. Each request (except the final one) must be for **at least \$5,000.00**. Funds drawn **in excess of** \$5,000.00 must be disbursed within three (3) working days after the funds have been deposited in your checking account.

SECTION 2

CDBG FUNDS RECEIVED TO DATE: List the full amount of CDBG Funds (previously requested) that have already been received from DOH by the Grantee/UGLG.

CDBG FUNDS BEING REQUESTED: List the full amount of CDBG funds that are being requested in this Payment Request. (**PLEASE NOTE:** This information should match what you’ve already input above in Section 1 for “Amount Requested.”)

SECTION 3

CDBG ITEM/ITEM NAME AND CDBG BUDGET: The Request for Payment form indicates the **budget categories** and **budget amounts allocated to each category** per the Grant Agreement. (This information will be preprinted on the Request for Payment form.)

AMOUNT OF THE REQUEST: Break down the total amount of CDBG funds being requested, by budget category, and enter the dollar amount(s) on the appropriate line(s).

UGLG/GRANTEE MATCH: Break down, by budget category, and enter the dollar amount of matching funds relative to this request. **This amount is not a cumulative amount.** Your match amount(s) should reflect the amounts in your *Matching Funds Journal (Attachment 8-F)*.

PROJECT TOTAL(S): The total values for “CDBG Funds Received to Date,” “CDBG Funds Requested,” and “Match Expended to Date” are auto-calculated from the sum amount of the Request and Recipient Match for **each budget category**.

TOTAL: The total value for “CDBG Total Amount Requested to Date” is auto-calculated from the sum of the “Total CDBG Funds Received to Date” and the “Total CDBG Funds Requested.”

SECTION 4

PREPARER SIGNATURE(S) AND DATE(S): Provide the signatures, typed or hand-written names, and titles of the two individuals preparing the request. Enter the dates when the request form is signed. At least one of the Certification Signatures must be from an UGLG

representative (i.e. an elected official). A contracted third-party consultant providing Grant Administration services may provide one of the two required Certification Signature, provided that the contracted consultant is listed on the executed Signature Certification form.

SECTION 5

DOH AUTHORIZATION TO PROCESS PAYMENT SIGNATURE AND DATE: The DOH Grant Representative will provide the signature and date in this area when the Payment Request is being processed.

E-mailed (preferred), faxed, or mailed Request for Payment forms are accepted for drawdown processing. Send the completed request form, with copies of the Cash Control Register, Disbursements Journal, and Matching Funds Journal, to your Project Representative. Retain a copy for your grant files. In the event that the faxed copies are illegible, you will be asked to e-mail or mail the forms to DOH for processing. **DO NOT MAIL** the forms if you have e-mailed or faxed them to your DOH Project Representative.

ATTACHMENT 8-C1: CASH CONTROL REGISTER FORM INSTRUCTIONS

The *Cash Control Register* (CCR) summarizes daily receipts, disbursements, and federal cash balances for the CDBG project. It also provides documentation that the Grantee has minimized the time elapsed between the receipt and disbursement of federal funds.

A copy of the current CCR, prepared in accordance with the instructions provided below, must be submitted with each *Request for Payment (Attachment 8-B)* and with the Closeout Report (Chapter 10).

Note: The CCR is to be submitted with the second and subsequent Request for Payment forms.

- A. Enter the name of the Grantee as it appears on the CDBG Grant Agreement.
- B. Enter the Grant Agreement number as it appears on the CDBG Grant Agreement.
- C. In column 1, "Request," enter request number from the Request for Payment of Federal CDBG Funds form ("Request for Payment form").
- D. In column 2, "Date of Request," enter date of "Preparer's Signature" from the Request for Payment form.
- E. In column 3, "Amount of Request," enter amount requested from the Request for Payment form, Section 1, "Amount Requested."
- F. In column 4, "Cumulative Requests to Date," enter total amount requested to date.
- G. In column 5, "Date of Deposit," enter date that requested CDBG funds were deposited in the CDBG checking account as shown on the notification received from the bank.
- H. In column 6, "Amount of Deposit," enter amount of requested CDBG funds deposited in the CDBG checking account as shown on the bank notification.
- I. In column 7, "Cumulative Receipts to Date," enter the total amount of CDBG funds received to date.
- J. In column 8, "Date," enter date of miscellaneous receipts or disbursements, including refunds to DOA. (Columns 8, 9, and 10 should be used infrequently.)
- K. In column 9, "Deposit or Check Amount," enter amount of any miscellaneous receipts or disbursements.
- L. In column 10, "Cumulative Amount to Date," enter net balance of miscellaneous receipts or disbursements, if any.
- M. In column 11, "Date," enter date funds were disbursed from the CDBG checking account.
- N. In column 12, "Amount," enter amount of funds disbursed from the CDBG checking account.
- O. In column 13, "Cumulative Amount to Date," enter total amount of funds disbursed from the CDBG checking account, to date.
- P. In column 14, "Date," enter date of last entry in column 5, 8, or 11, which results in a change in the "balance of federal cash on hand," i.e., funds in your CDBG checking account.
- Q. In column 15, "Amount," enter balance of federal cash on hand. The balance is equal to the sum of Column 7, plus or minus Column 10, minus Column 13, and should reconcile with the CDBG checking account bank statement.

- R. Only **one** entry should be reported in any one row, i.e., submission of request for payment, receipt of CDBG funds, miscellaneous collection or refund, or disbursement of CDBG funds.
- S. Following are explanations of the sample entries on the *Sample Cash Control Register* (CCR), *Attachment 8-D: Sample Disbursements Journal* (DJ) and *Attachment 8-F: Sample Matching Funds Journal* (MFJ).
1. CCR and DJ – On September 1, River Bank charged the Village a \$5.00 quarterly account service fee. The service fee, an eligible administrative expense in accordance with OMB Circular No. A-87, was automatically deducted from the CDBG checking account.
 2. CCR – On September 11, the Village submitted request #4 to DOH for \$283,460.00.
 3. CCR – On September 22, the Village received notification from the bank of a deposit of \$283,460.00 in from DOA to its CDBG checking account.
 4. CCR and DJ – On September 25, the Village wrote checks out of the CDBG checking account totaling \$281,000.00 and out of their matching funds account totaling \$190,760.00:
 - a. DJ – Check 1007, invoice #0491, in the amount of \$252,805.00, payable to Acme Construction for sewer, water, and street costs;
 - b. DJ – Check 1008, invoices #7 and #8, in the amount of \$11,000.00, payable to Mary Smith Engineering Associates for engineering and administration;
 - c. MFJ – Check 27891, invoice #8, in the amount of \$2,500.00, payable to Mary Smith Engineering Associates for engineering;
 - d. DJ – Check 1009, invoice #0079, in the amount of \$14,635.00, payable to Water Tower Constructors, Inc., for water tower costs;
 - e. MFJ – Check 27892, invoice #0079, in the amount of \$185,700.00, payable to Water Tower Constructors, Inc., for water tower costs;
 - f. DJ – Check 1010, invoices #0194 and #0693, in the amount of \$2,560.00, payable to the Village of Yourville for supplies and landscaping around the water tower performed by municipal employees; and,
 - g. MFJ – Check 27893, invoices #0194 and #0693, in the amount of \$2,560.00, payable to the Village of Yourville for supplies and landscaping around the water tower performed by municipal employees.
 5. CCR – On November 20, the Village submitted request #5, FINAL, to DOH for \$7,390.00.
 6. CCR – On December 1, the Village received notification from the bank of a deposit of \$7,390.00 into its CDBG checking account from DOH.
 7. CCR and DJ – On December 4, the Village wrote checks totaling \$7,585.00:
 - a. DJ – Check 1011, invoices #9 and 10, in the amount of \$7,585.00, payable to Mary Smith Engineering Associates, for the final engineering and administrative services invoice.
 8. CCR – On December 27, after all CDBG eligible expenses has been paid, \$2,460.00 of unutilized grant funds were returned to DOH, with check #1012. A statement

accompanying the check instructed your Project Representative to credit the returned funds to budget code 0465, Water Tower. (Check #1012 will also need to be recorded on the DJ.)

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ATTACHMENT 8-C2: SAMPLE – CASH CONTROL REGISTER

A. NAME OF GRANTEE Village of Yourville
B. DOH GRANT AGREEMENT# FY00-0000

Request For Payment Submitted				CDBG Checks Received			Collections, Refunds			Disbursements			Balance of Federal Cash on Hand	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Reg	Date Of Request	Amount Of Request	Cumulative Requests To Date	Date Of Deposit	Amount Of Deposit	Cumulative Receipts To Date	Date	Deposit Or Check Amount	Cumulative Amount To Date	Date	Amount	Cumulative Amount To Date	Date	Amount
										06/23/01	224,400.00	261,300.00	06/23/01	200.00
										09/01/01	5.00	261,305.00	09/01/01	195.00
4	09/11/01	283,460.00	544,960.00											
				09/22/01	283,460.00	544,960.00							09/22/01	283,665.00
										09/25/01	281,000.00	542,305.00	09/25/01	2,655.00
5	11/20/01	7,390.00	552,350.00											
				12/01/01	7,390.00	552,350.00							12/01/01	10,045.00
										12/04/01	7,585.00	549,890.00	12/04/01	2,460.00
							12/27/01	<2,460.00>	<2,460.00>				12/27/01	0.00
										12/27/01	2,460.00	552,350.00	12/27/01	0.00

ATTACHMENT 8-C3: TEMPLATE – CASH CONTROL REGISTER

A. NAME OF GRANTEE
B. DOH GRANT AGREEMENT#

[illegible]

ATTACHMENT 7-D1: CDBG DISBURSEMENTS JOURNAL FORM INSTRUCTIONS

(Contact your Project Representative for questions regarding the Disbursements Journal)

The *Disbursements Journal* summarizes disbursements and the budget categories to which they were charged, as well as provides the available balance of funds by budget category and totals. The *Disbursements Journal* is **exclusively** for grant expenditures from your CDBG checking account. All other expenditures are recorded in the *Matching Funds Journal* (see *Attachment 8-E*).

A copy of the current CDBG *Disbursements Journal* (DJ), prepared in accordance with the instructions provided below, must be submitted with each *Request For Payment* (see *Attachment 7-B*) and with the Closeout Report (see Chapter 10).

- A. In the header row:
 - 1. Enter the amount of the award in the “Award Amount” column.
 - 2. Enter the budget code, budget activity, and budget amount in the columns to the right of the “Award Amount” column (e.g., 0465 – Water tower and \$119,700.00). The sum of the budget amounts should be equal to the award amount.
- B. In the “Date” column, enter the disbursement’s date or month end date, as appropriate.
- C. In the “Check Number” column, enter the check number. If one check paid a variety of vendors, indicate separately.
- D. In the “Payee” column, enter the name of the entity, or person, to whom the funds were disbursed and the corresponding invoice or voucher number, if applicable.
- E. In the “Check Amount” column, enter the amount of the disbursement.
- F. In the budget column, enter the amount of the disbursement attributed to each budget activity.
- G. On a monthly basis, record the “Total Payments This Month,” “Total Payments To Date,” “Grant Balance Available,” and “Federal Cash on Hand” by budget activity and in total. The total “Federal Cash on Hand” should equal the amount on the *Cash Control Register*.
- H. See the *Cash Control Register* instructions (8-C Section “S”) for the explanations of the sample entries on Matching Funds Journal.

CDBG-PF Implementation Handbook

ATTACHMENT 7-D2: SAMPLE – CDBG DISBURSEMENTS JOURNAL

A. NAME OF GRANTEE Village of Yourville
B. DOH GRANT AGREEMENT# FY00-0000

DATE	CHECK / E-Transfer NUMBER	PAYEE, AND INVOICE OR VOUCHER NUMBER	AWARD AMT: \$552,350.00 CHECK AMT:	0465 Water Tower \$119,700.00	0424 Sewer Mains \$138,750.00	0464 Water Mains \$82,000.00	0433 Streets \$137,800.00	0230 Eng. \$64,100.00	0130 Admin. \$10,000.00
06/23/01		TOTAL PAYMENTS TO DATE	261,300.00	100,045.00	64,700.00	41,000.00	45.00	50,100.00	5,410.00
06/23/01		GRANT BALANCE AVAILABLE	290,855.00	19,655.00	74,050.00	41,000.00	137,755.00	14,000.00	4,395.00
06/23/01		FEDERAL CASH ON HAND	\$195.00	0.00	0.00	0.00	0.00	0.00	\$195.00
09/01/01	AW	River Bank	5.00	0.00	0.00	0.00	0.00	0.00	5.00
09/25/01	1007	ACME Construction #0491	252,805.00	0.00	74,050.00	41,000.00	137,755.00	0.00	0.00
09/25/01	1008	Mary Smith Engineering Associates #7-8	11,000.00	0.00	0.00	0.00	0.00	8,000.00	3,000.00
09/25/01	1009	Water Tower Constructors, Inc. #0079	14,635.00	14,635.00	0.00	0.00	0.00	0.00	0.00
09/25/01	1010	Grantville Reimb. Force Acct. #0194&0693	2,560.00	2,560.00	0.00	0.00	0.00	0.00	0.00
09/25/01		TOTAL PAYMENT THIS MONTH	281,005.00	17,195.00	74,050.00	41,000.00	137,755.00	8,000.00	3005.00
09/25/01		TOTAL PAYMENTS TO DATE	542,305.00	117,240.00	138,750.00	82,000.00	137,800.00	58,100.00	8,415.00
09/25/01		GRANT BALANCE AVAILABLE	7,390.00	0.00	0.00	0.00	0.00	6,000.00	1,390.00
09/25/01		FEDERAL CASH ON HAND	2,655.00	2,460.00	0.00	0.00	0.00	0.00	\$195.00
12/04/01	1011	Mary Smith Engineering Associates #9-10	7,585.00	0.00	0.00	0.00	0.00	6,000.00	1,585.00
12/04/01		TOTAL PAYMENTS THIS MONTH	7,585.00	0.00	0.00	0.00	0.00	6,000.00	1,585.00
12/04/01		TOTAL PAYMENTS TO DATE	549,890.00	117,240.00	138,750.00	82,000.00	137,800.00	64,100.00	10,000.00
12/04/01		GRANT BALANCE AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12/04/01		FEDERAL CASH ON HAND	2,460.00	2,460.00	0.00	0.00	0.00	0.00	0.00

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ATTACHMENT 7-D3: TEMPLATE – CDBG DISBURSEMENTS JOURNAL

A. NAME OF GRANTEE
B. DOH GRANT AGREEMENT#

DATE	CHECK / E-Transfer NUMBER	PAYEE, AND INVOICE OR VOUCHER NUMBER	AWARD AMT: CHECK AMT:						

ATTACHMENT 8-E1: MATCHING FUNDS JOURNAL FORM INSTRUCTIONS

(Contact your Project Representative for questions regarding the Matching Funds Journal)

The *Matching Funds Journal* documents all matching funds spent as required by the CDBG Grant Agreement, "Grant Agreement Commitment of Other Parties." You will find the match amount, budget code, budget activity, and budget amount on page 1, "Section 1., BUDGET" of your CDBG Grant Agreement. The *Matching Funds Journal* is for municipal (Grantee) expenditures. All grant expenditures from your CDBG checking account are recorded in the *CDBG Disbursements Journal* (see *Attachment 8-D*).

A copy of the current *Matching Funds Journal*, prepared in accordance with the instructions provided below must be submitted with each *Request For Payment* (see *Attachment 8-B*) and with the Closeout Report (see Chapter 10).

A. In the header row:

1. Enter the amount of the total match in the "Match Amount" column.
2. Enter the budget code, budget activity, and budget amount in the columns to the right of the "Match Amount" column (e.g., 0465 – Water Tower and \$300,300.00). The sum of the budget amounts should be equal to the match amount. There may be only one (1) matching funds line for matching funds spent on construction.

B. In the "Date" column, enter the disbursement date or month-end date, as appropriate.

C. In the "Check" column, enter the check number.

D. In the "Payee" column, enter the name of the entity, or person, to whom the funds were disbursed.

E. In the "Check Amount" column, enter the amount of the disbursement (i.e., check, automatic withdrawal, or wire transfer amount).

F. In the budget columns, enter the amount of the disbursement attributable to each budget activity.

G. On a monthly basis, record the "Total Payments This Month," "Total Payments To Date," and "Balance Due," by budget activity.

H. See the *Cash Control Register* instructions (7-C Section "S") for the explanations of the sample entries on Matching Funds Journal.

CDBG-PF Implementation Handbook

ATTACHMENT 8-E2: SAMPLE – MATCHING FUNDS JOURNAL

A. NAME OF GRANTEE Village of Yourville
B. DOH GRANT AGREEMENT# FY00-0000

DATE	CHECK NUMBER	PAYEE, AND INVOICE OR VOUCHER NUMBER	MATCH AMT: \$458,450.00 CHECK AMT:	0465 Water Tower \$300,300.00	0424 Sewer Mains \$31,350.00	0464 Water Mains \$68,000.00	0433 Streets \$0.00	0230 Eng. \$58,800.00	0130 Admin. \$0.00
06/23/01		TOTAL PAYMENTS TO DATE	265,650.00	110,000.00	31,000.00	68,350.00	0.00	56,300.00	0.00
06/23/01		BALANCE DUE	192,800.00	190,300.00	350.00	<350.00>	0.00	2,500.00	0.00
09/25/01	27891	Mary Smith Engineering Associates #8	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00
09/25/01	27892	Water Tower Constructors, Inc. #0079	185,700.00	185,700.00	0.00	0.00	0.00	0.00	0.00
09/25/01	27893	Yourville. Force Acct. #0194&0693	2,560.00	2,560.00	0.00	0.00	0.00	0.00	0.00
09/25/01		TOTAL PAYMENTS THIS MONTH	190,760.00	188,260.00	0.00	0.00	0.00	2,500.00	0.00
09/25/01		TOTAL PAYMENTS TO DATE	456,410.00	298,260.00	31,000.00	68,350.00	0.00	58,800.00	0.00
09/25/01		BALANCE DUE	2,040.00	2,040.00	350.00	<350.00>	0.00	0.00	0.00

ATTACHMENT 8-E3: TEMPLATE – MATCHING FUNDS JOURNAL

A. NAME OF GRANTEE
B. DOH GRANT AGREEMENT#

DATE	CHECK NUMBER	PAYEE, AND INVOICE OR VOUCHER NUMBER	MATCH AMT: CHECK AMT:						

ATTACHMENT 8-F1: BUSINESS MATCHING FUNDS JOURNAL FORM INSTRUCTIONS

(For Public Facilities for Economic Development [PFED] Projects)

(Contact your Project Representative for questions regarding the Business Matching Funds Journal)

The *Business Matching Funds Journal* documents matching funds spent by the business as required by the PFED Grant Agreement and Development Agreement. Document all grant expenditures from your CDBG checking account in the *Disbursements Journal* (see *Attachment 8-D*).

A copy of the current *Business Matching Funds Journal*, prepared in accordance with the instructions provided below, must be submitted with the Semiannual Report (see *Chapter 8*) and with the *Closeout Report* (see *Chapter 10*).

- A. In the header row, enter the amount of the match in the “Match Amount” column.
- B. In the “Date” column, enter the disbursement date or month-end date, as appropriate.
- C. In the “Check” column, enter the check number. If the disbursement was an automatic withdrawal, enter “AW.” If the disbursement was a wire transfer, enter “WT” in addition to the identification number, if any, used by the bank.
- D. In the “Payee” column, enter the name of the entity, or person, to whom the funds were disbursed.
- E. In the “Check Amount” column, enter the amount of the disbursement, i.e., check, automatic withdrawal, or wire transfer amount.
- F. On a monthly basis, record the “Total Payments This Month,” “Total Payments To Date,” and “Balance Due,” by budget activity and in total.

ATTACHMENT 8-F2: SAMPLE – BUSINESS MATCHING FUNDS JOURNAL

A. NAME OF GRANTEE Village of Yourville			
B. DOH GRANT AGREEMENT# PFED FY00-0000			

DATE	CHECK NUMBER	PAYEE	MATCH AMT: \$267,000.00 CHECK AMT:
09/30/2002		TOTAL PAYMENTS TO DATE	202,795.00
09/30/2002		BALANCE DUE	64,205.00
10/31/2002	12679	ACME Construction	51,000.00
10/31/2002	12680	Mary Smith Engineering Associates	12,300.00
10/31/2002		TOTAL PAYMENTS THIS MONTH	63,000.00
10/31/2002		TOTAL PAYMENTS TO DATE	266,095.00
10/31/2002		BALANCE DUE	905.00
11/08/2002	12712	Bob Rhodes Equipment Sales	1,997.50
11/17/2002	12713	Mary Smith Engineering Associates	987.50
11/18/2002	12714	ACME Construction	3,670.00
11/30/2002		TOTAL PAYMENTS THIS MONTH	6,655.00
11/30/2002		TOTAL PAYMENTS TO DATE	272,750.00
11/30/2002		BALANCE DUE	<5,750.00>
12/04/2002	12843	Mary Smith Engineering Associates	1,000.00
12/31/2002		TOTAL PAYMENTS THIS MONTH	1,000.00
12/31/2002		TOTAL PAYMENTS TO DATE	273,750.00
12/31/2002		BALANCE DUE	<6,750.00>

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ADDITIONAL NOTES: (optional)